

# Exhibit B



(Effective May 21, 2023, Postlethwaite & Netterville has joined EisnerAmper)

# EisnerAmper Firm Information and Qualifications

*IN RE: AQUEOUS FILM-FORMING FOAMS  
PRODUCTS LIABILITY LITIGATION (MDL 2873)*

December 03, 2024





8550 United Plaza Blvd.  
Suite 1001  
Baton Rouge, LA 70809  
**T** 225.922.4600  
**F** 225.922.4611

[www.eisneramper.com](http://www.eisneramper.com)

## Table of Contents

Letter of Qualifications.....	4
Introduction.....	5
Claims Processed Nationwide .....	6
Funds Disbursed Nationwide: .....	7
Notable Claims Administration Experience.....	8
IN RE: OIL SPILL BY THE OIL RIG "DEEPWATER HORIZON" IN THE GULF OF MEXICO (MDL 2179) .....	8
IN RE: E.I. DU PONT DE NEMOURS AND COMPANY C8 PERSONAL INJURY LITIGATION (MDL 2433) .....	8
IN RE: PARAQUAT PRODUCTS LIABILITY LITIGATION (MDL 3004).....	9
IN RE: CATHODE RAY TUBE (CRT) ANTITRUST LITIGATION (MDL 1917)..	9
IN RE: TESTOSTERONE REPLACEMENT THERAPY PRODUCTS LIABILITY LITIGATION (MDL 2545) .....	9
IN RE: FEMA TRAILER FORMALDEHYDE PRODUCTS LIABILITY LITIGATION (MDL 1873)	10
IN RE: ROUNDUP PRODUCTS LIABILITY LITIGATION (MDL 2741) .....	10
Other Significant Administration Programs.....	11
Representative Large Program Experience .....	12
Quality Standards.....	15
Information Security Processes and Qualifications .....	16
EisnerAmper Team Experience & Qualifications.....	16
Quality Control.....	19
Exhibit A: About EisnerAmper .....	20



"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.



## LETTER OF QUALIFICATIONS

December 03, 2024

Administration Services Related to Plaintiff Profile Forms and Plaintiff Fact Sheets for the matter: *In Re: Aqueous Film-Forming Foams Products Liability Litigation (MDL 2873)*

EisnerAmper is pleased to present our firm qualifications and relevant experience to provide administration services related to Plaintiff Profile Forms and Plaintiff Fact Sheets for the matter: *In Re: Aqueous Film-Forming Foams Products Liability Litigation (MDL 2873)*.

The information in this package is organized as follows:

- Introduction
- Notable Claims Administration Experience
- Other Significant Administration Programs
- Information Security Processes and Qualifications
- Quality Control
- About EisnerAmper (Exhibit B)

Sincerely,

A handwritten signature in black ink that reads "Dustin Mire".

Dustin Mire, PMP  
Partner  
EisnerAmper Gulf Coast, LLC



## INTRODUCTION



Since 1949, Postlethwaite & Netterville ("P&N") has proudly served its clients around the country. On May 21, 2023 P&N announced its combination with EisnerAmper, one of the Top 20 largest accounting and business advisory firms in the United States. Our team is pleased to continue providing our same level of exceptional quality and client service with our new combined firm of 4,000 experienced individuals ready to serve you and with the trusted name, EisnerAmper.

EisnerAmper (the "Firm" or "the EisnerAmper Team" when we refer to our prior experience as P&N) provides traditional accounting and tax services as well as innovative technology and advisory assistance. EisnerAmper offers technical experience and diverse resources that are unique to the settlement administration space.

### Experience

Since 1999, the EisnerAmper Team has successfully administered numerous class action, mass tort and mass arbitration settlements in state court and federal court (including multidistrict litigation). Our team has processed and reviewed claims and managed distributions for settlements involving billions of dollars in settlement funds.

### Breadth, Depth and Flexibility of Resources

Our approach to settlement administration provides a dedicated core team that is able to draw upon numerous specialized resources across diverse service areas within our firm of over 4,000 employees as needs arise. We leverage the knowledge and experience of professionals holding the following designations, among others:

#### DESIGNATIONS

Juris Doctor (JD)

Certified Fraud Examiner (CFE)

Project Management Professional (PMP)

Certified in Financial Forensics (CFF)

Certified Public Accountant (CPA)

Certified Information Systems Security Professional (CISSP)

Certified Internal Auditor (CIA)

Certified Security Engineer (CSE)

Certified Information Systems Auditor (CISA)

Certified Information Security Manager

Certified in Risk and Information Systems Control

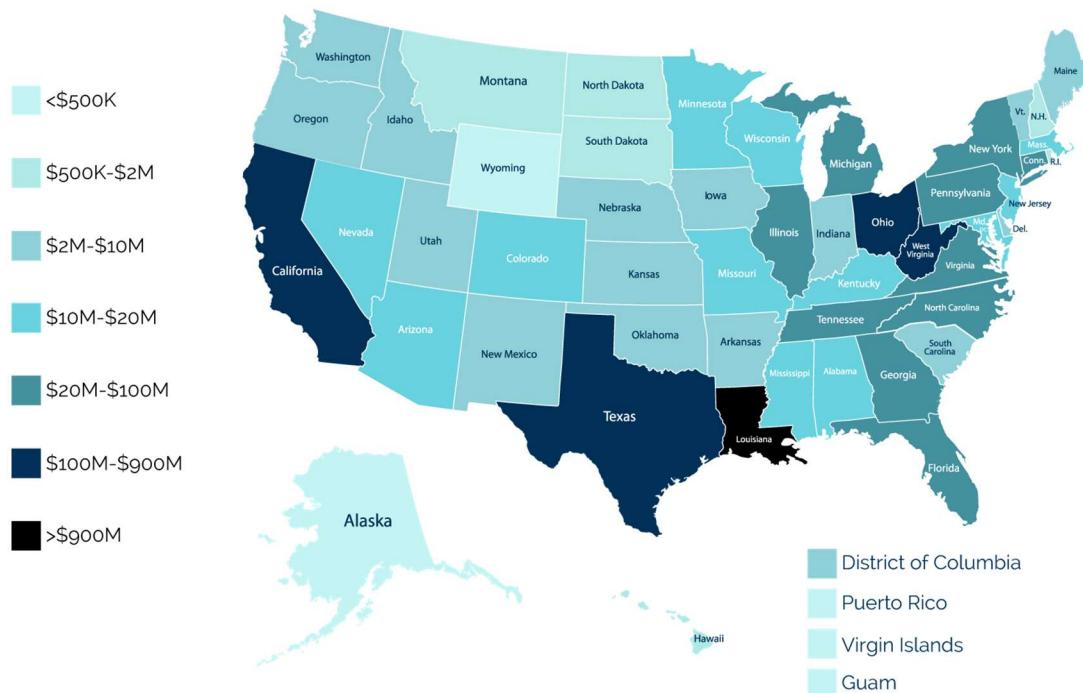


## Capabilities and Experience Rooted in Quality and Objectivity

As an accounting and business advisory firm, objectivity, integrity and quality have been the cornerstones of our sustained success. These principles drive our work product, our decision-making, and our interactions with clients and team members. Our teams are well-versed in the development of and adherence to stringent quality assurance and quality control standards across a variety of disciplines.

The EisnerAmper Team has processed greater than \$14 billion<sup>1</sup> in claims, nationwide. Whether processing billions of dollars in complex claims for *In Re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico* or millions of class action claims across numerous settlement programs, EisnerAmper applies stringent quality assurance and quality control standards.

## Claims Processed Nationwide<sup>2</sup>



<sup>1</sup> Includes claims from *In re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico*.

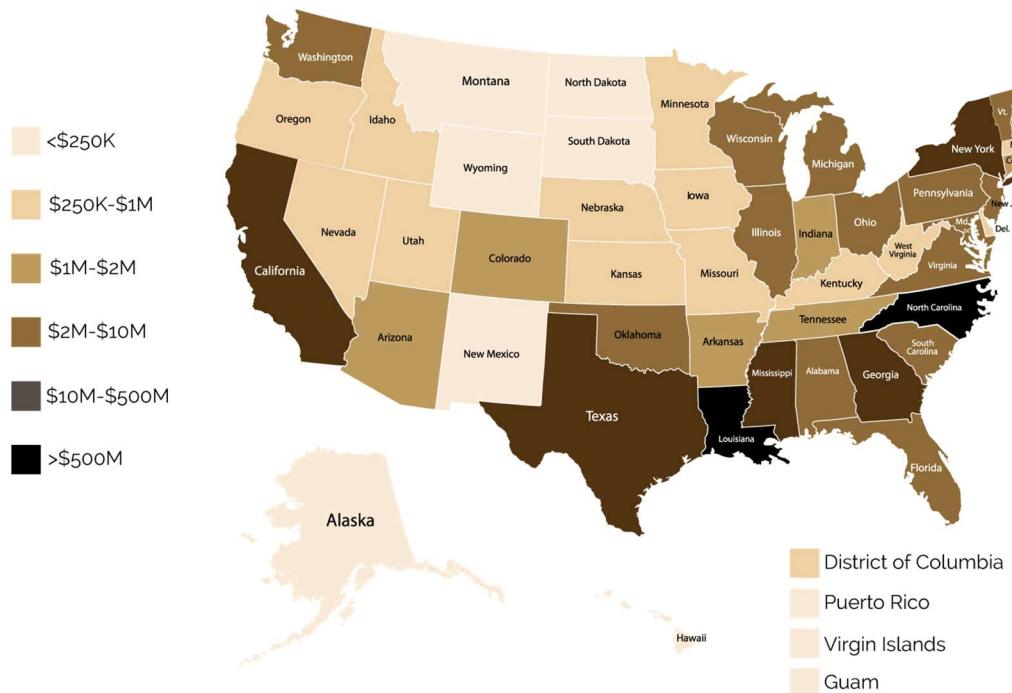
<sup>2</sup> Deepwater Horizon claims figures by state are not publicly available and not included in the map.



The EisnerAmper Team has disbursed billions in funds over the course of our administration projects. These distributions have occurred nationwide across mass tort, class action, mass arbitration, and disaster recovery projects, varying in size and scope. Whether working with over 100 law firms to allocate funds for thousands of claimants for *In Re: Testosterone Replacement Therapy Products Liability Litigation* or distributing \$467 million across 186,000+ awards for North Carolina – Housing Opportunities and Prevention of Eviction, we have done so with the highest level of quality.

## Funds Disbursed Nationwide:

---





## NOTABLE CLAIMS ADMINISTRATION EXPERIENCE

The cornerstones of EisnerAmper's success as a firm translate well to the administration of large settlement programs, and our quality of work is particularly apparent in matters involving complex claims. The EisnerAmper Team has significant experience in complex settlement matters, including:

### **IN RE: OIL SPILL BY THE OIL RIG "DEEPWATER HORIZON" IN THE GULF OF MEXICO (MDL 2179)**

---

*Nature of Work:* The EisnerAmper Team was approved by the United States District Court for the Eastern District of Louisiana to process business economic loss and seafood harvester claims within the Deepwater Horizon Economic and Property Damages Settlement. The EisnerAmper Team participated in determining over \$1 billion in eligible claims within the first six months of the program and approximately \$10 billion to date. The EisnerAmper Team committed a significant multi-city team of 400+ accounting and finance professionals to the ongoing effort, providing claim eligibility review, economic damages calculations, and claimant communications for over 100,000 businesses and seafood harvesters with representation from 2,000+ law and accounting firms.

### **IN RE: E.I. DU PONT DE NEMOURS AND COMPANY C8 PERSONAL INJURY LITIGATION (MDL 2433)**

---

*Nature of Work:* The EisnerAmper Team developed a secure, customized, web-based database application that served as the framework for claim filing and document management efforts for approximately 3,700 personal injury claims. In cooperation with the Special Master, Daniel J. Balhoff, the EisnerAmper Team's also provided project management services to facilitate the logistics of the claims process life cycle. Our claims database technology also served as both the central repository for claims determinations and allocation reporting to the Plaintiff Steering Committee and Lien Resolution Administrator.



## IN RE: PARAQUAT PRODUCTS LIABILITY LITIGATION (MDL 3004)

---

*Nature of Work:* On October 27, 2021, the Court appointed the EisnerAmper Team to serve as the administrator of the online platform for the exchange and management of the data submitted with respect to the Plaintiff Assessment Questionnaire ("PAQ"). The parties were directed to utilize the EisnerAmper Team's online portal, available at [www.paraquatmdlportal.com](http://www.paraquatmdlportal.com), to fulfill Plaintiffs' discovery obligations. The EisnerAmper Team provides ongoing administration and maintenance of the portal and database(s), works with the parties to compile all necessary data, and develops customized reporting available directly through the portal as well as ad hoc reports as requested by the Special Master, the parties, and the Court.

## IN RE: CATHODE RAY TUBE (CRT) ANTITRUST LITIGATION (MDL 1917)

---

*Nature of Work:* In cooperation with our project partner, The Notice Company, Inc., the EisnerAmper Team performs claims administration services for indirect purchaser class action settlements in this multidistrict litigation totaling over \$547,750,000 to date. The scope of the EisnerAmper Team's services includes (1) custom website and database application development and maintenance, (2) claim data acquisition and management, (3) claims processing and validation, (4) claims deficiency and audit processing, (5) quality control and fraud, waste, and abuse monitoring, (6) custom reporting, (7) call center support and claimant communications, (8) claim allocation determination and distribution, and (9) project management services.

## IN RE: TESTOSTERONE REPLACEMENT THERAPY PRODUCTS LIABILITY LITIGATION (MDL 2545)

---

*Nature of Work:* The EisnerAmper Team provides claims administration services related to custom technology development, project management, and attorney communications support. In coordination with the Court-appointed Special Master, Randi S. Ellis, the EisnerAmper Team has developed secure, customized, web-based technology applications that are the framework for claim filing and document management efforts for over 130 participating law firms. Our claims platform also serves as both the central repository for personal injury claims adjudication and allocation functions of the Special Master.



## IN RE: FEMA TRAILER FORMALDEHYDE PRODUCTS LIABILITY LITIGATION (MDL 1873)

---

*Nature of Work:* The EisnerAmper Team provided full-scale notice and claims administration services for this multi-settlement MDL involving over \$45,000,000 in settlement funds. The scope of the EisnerAmper Team's services includes (1) notice administration, (2) custom website and database application development and maintenance, (3) claim data acquisition and management, (4) claims processing and deficiency curing, (5) call center support and claimant communications, (6) claim allocation determination and distribution, and (7) quality control and project management services.

## IN RE: ROUNDUP PRODUCTS LIABILITY LITIGATION (MDL 2741)

---

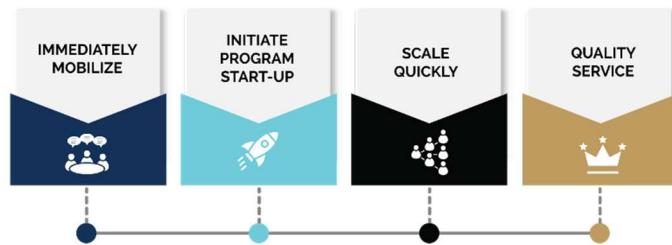
*Nature of Work:* On October 18, 2021, the Court appointed the EisnerAmper Team as the Fund Administrator for the Roundup Common Benefit Trust Account with authority to conduct any and all activities necessary to administer the Fund, in accordance with the Motion to Establish Roundup Common Benefit Trust Account and to Appoint Fund Administrator, filed September, 2, 2021.



## OTHER SIGNIFICANT ADMINISTRATION PROGRAMS

Providing quality service has been a cornerstone of our firm since its foundation. The EisnerAmper Team has helped courts, governmental agencies, municipalities, non-profit organizations, and businesses administer large programs. EisnerAmper's success in delivering large programs is rooted in our proven ability to immediately mobilize, initiate program start-up, scale quickly, and provide quality service.

The EisnerAmper Team has provided management and oversight of large programs by carefully navigating federal and state regulatory requirements, program compliance requirements, vendor management, and resource availability, while working to fulfill the mission of the program. The EisnerAmper Team has worked on numerous large programs, including recovery efforts to many of the largest declared disasters in recent history and at least two unprecedented disasters – the BP Oil Spill Recovery and the COVID-19 Pandemic Recovery and many others, including:



- IIJA - Infrastructure Investment and Jobs Act (2021 - current)
- ARPA - American Rescue Plan Act Programs (2021 - current) – Emergency Rental, Homeowners Assistance, Capital Projects Fund, State & Local Fiscal Recovery
- Hurricanes Ida (2021), Laura (2020), Florence (2018), Harvey (2017), Irma (2017), Matthew (2016), Isaac (2012), Gustav (2008), Rita (2005), and Katrina (2005)
- Coronavirus Aid, Relief, and Economic Security Act (2020- 2021)
- State of Louisiana, HUD Community Development Block Grant (2017 – current)
- Louisiana Main Street Recovery COVID-19 Small Business Program (2020)
- Historic Louisiana Floods (2016)
- Deepwater Horizon "BP" Oil Spill (2010)
- Numerous class action, mass tort, and mass arbitration settlements and legal notice programs

Our innovative approach to managing programs includes creating large program management plans from the ground up and software customization that integrates applicant/claimant communication and serves as a central repository of documentation, eligibility review, applicant outreach and education, duplication of benefit review, eligibility quality control, grant award determination, appeals, anti-fraud, waste, and abuse, change management and communications, payment information, and data analytics and reporting.



## Representative Large Program Experience

### Louisiana Office of Community Development – Restore Louisiana Homeowner Assistance Program

The Department of Housing and Urban Development (HUD) allocated funding to assist in Louisiana's long-term recovery from the severe flooding that occurred throughout much of the state in March and August of 2016.

The EisnerAmper Team is responsible for performing a quality control review of all award calculations and payments requests, as well as requesting funds from Louisiana's Office of Community Development (OCD) and subsequently disbursing those funds to applicants. Prior to issuance of payments, the EisnerAmper Team utilizes the HUD-established award calculation formula and supporting documentation to review and confirm calculated awards and payment requests. Since it is a HUD-funded Program, it is vital all funds are accounted for and disbursed appropriately. The EisnerAmper Team has successfully completed a reconciliation of OCD Disbursed Funds to Program Disbursements, as well as OCD and Escrow bank reconciliations, for every month by the OCD determined deadline. Program funds received from OCD for all solutions total over \$667M, with escrow totaling over \$4M. Total checks disbursed are over 42,000.



**RESTORE  
LOUISIANA**

### Louisiana Department of Treasury - Louisiana Main Street Recovery Program (MSRP)



The EisnerAmper Team was engaged with the Louisiana Department of Treasury to serve as the program administrator for the Louisiana Main Street Recovery Program (MSRP), through which approximately \$262 million was distributed to Louisiana small businesses for eligible expenses related to the COVID-19 pandemic. The program was administered by the Louisiana Department of Treasury, John M. Schroeder, State Treasurer. The EisnerAmper Team established a recovery office for the Program and began public outreach in July 2020.



documentation, eligibility review, applicant outreach and education, duplication of benefit review,

The EisnerAmper Team's scope of work on the Main Street Recovery Program included software customization that integrated applicant communications and served as a central repository of



eligibility quality control, grant award determination, appeals, anti-fraud, waste, and abuse, change management and communications, and data analytics and reporting.

Within 5 months, the Program had processed over 34,000 applications and awarded/paid \$262 million to small businesses affected by COVID-19. Reporting metrics were critical the program's success, exceeding the goals of the program, and provided transparency to the public.

## Emergency Rental Assistance Programs (ERAP)

The EisnerAmper Team has served five Emergency Rental Programs across the country. Representative program summaries are included below.

### Fulton County, GA



The EisnerAmper Team is currently engaged with Fulton County, GA to serve as the program administrator for the Emergency Rental Assistance Program (ERAP), through which approximately \$18 million has been distributed to Fulton County residents for rental assistance to households impacted by the COVID-19 pandemic. As of August, 2021, the Program has adjudicated over 1,250 applications and have more than 1,100 more in process.



### Key Program Insights:

- ✓ Expanded existing program infrastructure by onboarding approximately 90 team members to augment eligibility processes
- ✓ Utilize best practices and program experience to work alongside client to determine program goals, develop strategies and processes to achieve results, and execute and monitor outcomes
- ✓ Provide comprehensive Program Management services that expand and contract quickly as client needs evolve
- ✓ Deliver data driven strategies, enabled by KPI determination, implementation, and reporting



### *Louisiana Housing Corporation*

The EisnerAmper Team is currently engaged as a subcontractor with CSRS Inc. to provide professional consulting services to the Louisiana



**Louisiana Housing  
Corporation**

Housing Corporation to manage the state-wide Emergency Rental Assistance Program. The EisnerAmper Team is leading the design and execution of the financial management function of the program, including disbursing funds to applicants, bank reconciliations, and reporting. The EisnerAmper Team's implementation of strategic distribution of funds is focused on quality, transparency, and efficiency. Additionally, the EisnerAmper Team is supporting the design and implementation of the applicant management system, anti-fraud waste and abuse, compliance monitoring, policy and the call center facility.

The financial management function is responsible for the management and accounting of applicant funds and applicant disbursements. The EisnerAmper Team is developing policies, procedures and guidelines that are aligned with the grant agreements, state and local requirements, and the Uniform Guidance. The financial management team provides critical feedback by identifying areas of risk that have led to process change and quality control. The team provides a limited quality review that assists the Program in ensuring applicants are awarded correctly according to policies and applicable regulations.

### *Fort Bend County Rental, Mortgage, and Utility Assistance Program*

The EisnerAmper Team is currently engaged with MPACT Strategic Consulting, LLC to assist in providing professional consulting services for COVID-19 emergency management and grant management services to Fort Bend County, Texas. As a subcontractor, the EisnerAmper Team assists in performing QA/QC reviews of payments to vendors from the CARES Act funding through the Fort Bend County Rental, Mortgage and Utility Assistance Program (RMU Program). Fort Bend County approved \$19.5 million in funding from the CARES Act to support residents in paying their rent or mortgage from June 2020 through December 2020. An additional \$2 million was allocated by the county for utility assistance for residents. Further, approximately \$27 million was allocated to Fort Bend County for rental and utility assistance through the Emergency Rental Assistance Program, which is expected to continue through December 31, 2021.

As part of the QA/QC review, the EisnerAmper Team is responsible for reviewing invoice transmittals prior to payment for compliance with program regulations. In addition, the EisnerAmper Team developed and assists with a process to help identify and mitigate the



occurrence of duplicate payments and overpayments. To date, the EisnerAmper team has performed QA/QC reviews for more than 50,000 invoice transmittals pending payment.

#### *North Carolina – Housing Opportunities and Prevention of Eviction*



The EisnerAmper Financial Management and Disbursements Team is currently engaged with the North Carolina Office of Recovery and Resilience to serve as the funds disbursement manager for the Housing Opportunities and Prevention Eviction Program - Emergency Rental Assistance Program (ERAP). To date, approximately **\$467 million has been distributed through 186,000+ awards** to applicants for rental assistance to households impacted by the COVID-19 pandemic.

## **Quality Standards**

As a top 20 U.S. accounting and business advisory firm out of over 40,000 firms across the country, EisnerAmper offers a deep bench of experienced accountants, financial analysts, project managers, grant managers, disaster recovery specialists, consultants, and other team members, including Certified Public Accountants (CPA), Juris Doctors (JD), Certified Internal Auditors (CIA), Certified Fraud Examiners (CFE), Project Management Professionals (PMP), AICPA Advanced Single Audit Certificate, and other credentialed personnel who have earned advanced training and ongoing education and adhere to the highest levels of confidentiality and professional standards.

Additionally, the Firm's quality controls contain the highest professional standards and meet the requirements of the practice sections of the AICPA Division for Firms, including:

- Ethical and technical standards of the relevant professional associations and quality centers, state boards of accountancy, U.S. Government agencies and other regulatory agencies;
- Human resource provisions that establish criteria for hiring quality personnel and providing continuing education for the development of competencies of all of our employees; and
- Internal monitoring aimed at the quality of engagement performance with respect to ongoing adherence to professional standards.



## INFORMATION SECURITY PROCESSES AND QUALIFICATIONS

Confidentiality is a hallmark of our profession, and it is of the utmost importance to our client relationships. At EisnerAmper, we are committed to keeping client data secure, which is why we have designed engagement tools and policies to help ensure information security and privacy.

EisnerAmper employs professionals that maintain numerous information technology and data security certifications as well as a Service Organization Control (SOC) services team that has substantial experience in performing SOC engagements for service organizations in a variety of industries. Our SOC services team includes personnel with specialized internal control training and backgrounds. Our professionals have completed the AICPA's SOC School and hold relevant industry certifications. Our professionals help ensure that service organizations receive the highest level of assurance over the effectiveness of their internal controls.

### **EisnerAmper Team Experience & Qualifications**

---

EisnerAmper professionals maintain the following certifications related to information technology, data security, internal controls, and compliance:

CISA (Certified Information Systems Auditor)	CIA (Certified Internal Auditor)
CISSP (Certified Info Systems Security Professional)	CITP (Certified Information Technology Professional)
CIPP/US (Certified Information Privacy Professional/United States)	CRISC (Certified in Risk & Information Systems Control)
CIPM (Certified Information Privacy Manager)	Certified HITRUST Practitioner
JNCIS (Juniper Networks Cert. Internet Specialist)	VCP5 (VMware Certified Professional v5)
RSA/CSE (Certified Security Engineer)	VCP6 (VMware Certified Professional v6)
Checkpoint Certified Security Admin	MCITP (Microsoft Certified IT Professional)
MCITP & MCSE - Messaging	MCSE (Microsoft Certified System Engineer)
CCSP (Cisco Certified Security Professional)	CCVP (Cisco Certified Voice Professional)



CCNA (Cisco Certified Network Associate)	CCNP (Cisco Certified Network Professional)
JNCIA (Juniper Networks Certified Associate)	CCDA (Cisco Certified Design Associate)
MCNE (Master Certified Novell Engineer)	BCFP (Brocade Fiber Channel Professional)
BCSD (Brocade Certified SAN Designer)	EnCE (Encase Certified Forensic Examiner)
DOSD (Dell On Site Diagnostics)	AccessData Certified Forensic Examiner

Our security processes follow industry accepted standards such as NIST, HITRUST, CIS Controls; any required elements from regulatory bodies/legislation such as AICPA, HIPAA, HITECH, FFIEC, CUNA, various state requirements; and vendor best practices (i.e. Microsoft, Cisco, VMWare, etc.) We apply the same requirements delivered through our client engagements to our internal processes. Our work product for client engagements have been reviewed, tested, and ultimately accepted by regulatory bodies and government entities such as OCR, FFIEC, and CUNA.

The EisnerAmper Team served as an expert in an Office for Civil Rights (OCR) investigation for a HIPAA breach at a large, national covered entity. OCR recognized the EisnerAmper Team as "HIPAA Experts" in their final report.

## General Security Protocols

Eisner Advisory Group LLC, EisnerAmper LLP and all applicable subsidiaries maintain their network environment with a managed data center provider with locations exclusively in the U.S. The environment is protected at the perimeter with next-generation firewalls, DMZ, and 24/7 Intrusion Detection & Prevention services. On the interior, activities are monitored with Web Application Firewalls, inbound/outbound Internet and Email filtering, Data Loss Prevention, and Endpoint Detection & Response systems on every endpoint and server. System patching and vulnerability remediation are fully automated. All internal data is encrypted using TLS 1.3 in transit, and AES256 or higher at rest. EisnerAmper employees receive mandatory Information Security and Social Engineering training on an annual basis.

## Two-Factor Authentication

Our proprietary claims management database application utilizes two-factor authentication provided by Duo Security (<https://duo.com>) for all system users. As described by Duo, "*two-factor authentication adds a second layer of security to your online accounts. Verifying your identity using a second factor (like your mobile phone or other mobile device) prevents anyone but you from logging in, even if they know your password.*"



## Mass Data Transmission Through Secure Web Portal

In our efforts to use technology to make our client relationships more effective and efficient, EisnerAmper can establish a secure web portal for data transfer on an as-needed basis. Simply put, a secure web portal is a password protected area on our servers that allows users to securely transfer and retrieve information. When transferring a large volume of documents, using a secure web portal is a more efficient practice than traditional methods.

## Limited Access to Information

EisnerAmper makes every reasonable effort to limit access to the minimum necessary to accomplish the intended purpose of the use, disclosure, or request of information resources.

## Employee Security Protocols Training and Testing

All firm employees are required to complete annual security awareness training. This is a web-based interactive training using common traps, live demonstration videos, short tests and the new scenario-based Danger Zone exercises. The training specializes in making sure employees understand the importance of protecting information like PII and mechanisms of spam, phishing, spear phishing, malware, ransomware and social engineering, and are able to apply this knowledge in their day-to-day jobs.



## QUALITY CONTROL

Our claims administration teams include professionals trained and certified in, among others, the following areas: project management (PMP), accounting (CPA), internal controls and risk (CIA), information systems controls (CISA), fraud examination (CFE), information systems security (CISSP), and legal analysis (JD).

Our project initiation phase includes an identification of critical focus areas and implementation of a plan that covers the following key components of quality control in the context of claims administration service delivery.

***Resource Consistency & Training:*** Because we maintain a large, diverse professional workforce, our team is scalable without the need for temporary employees for every major project. This organic scalability is important in terms of retained process knowledge as well as consistency of execution and deliverables.

***Data Validation:*** EisnerAmper implements proactive data validation measures into our online claims platform to minimize claim deficiencies, duplication, and anomalies that require dedication of resources and expenses throughout the claims process.

***Segregation of Duties:*** Segregation of duties is important for risk mitigation and internal control – particularly in the accounting function for large fund projects. The diversity and scalability of our workforce would allow each high-risk component of the claims life cycle to be performed by a team member that specializes in the relevant professional area (*rather than a single project manager or assigned resource*).

***Technology & Software Analysis Tools:*** EisnerAmper utilizes various software tools to assist in the execution of quality control procedures and identification of suspicious activity. Our systems include “fuzzy” matching logic which allows us to detect and address duplicate claim submissions. We also maintain service subscriptions for technology programs that allow us to research potential fraudulent claim submissions and enables us to report our findings to the parties and Court as appropriate.

***Internal Controls:*** For high-risk projects and data sets, our team is able to utilize our Certified Internal Audit (CIA) and other control and risk advisory professionals to design data management and processing protocols that ensure proper internal controls are established.



## EXHIBIT A: ABOUT EISNERAMPER

EisnerAmper, one of the largest business consulting firms in the world, is comprised of EisnerAmper LLP, a licensed independent CPA firm that provides client attest services founded in 1963; and Eisner Advisory Group LLC, an alternative practice structure that provides business advisory and non-attest services in accordance with all applicable laws, regulations, standards, and codes of conduct. Settlement administration services will be provided by EAG Gulf Coast LLC, a subsidiary of Eisner Advisory Group, which includes the recent combination with Postlethwaite & Netterville, APAC.

Our clients are in all business sectors and leverage a complete menu of service offerings, including advisory, accounting, tax, and outsourcing.

Our professionals are passionate about helping clients grow and offering them tailored services every step of the way to help them reach their goals. Our firm structure allows us to provide the flexibility and personalized approach of a small firm, together with the wide variety of resources, leading-edge technology and integrated expertise of a multinational firm.





For six consecutive years, the Firm has received the **Best of Accounting** award from ClearlyRated for excellence in client service. The Best of Accounting designation is the only award program that recognizes service excellence for accounting firms based on ratings provided exclusively by clients.



## Our History

P&N was founded in 1949 by Alexander Postlethwaite. Through its 74 years of service to Louisiana, P&N's clients grew and our firm and the professional services we offer expanded. P&N was the largest Louisiana-based accounting and business consulting firm and one of the top firms in the Gulf Coast region. ***P&N was the only firm in Louisiana to be consistently named one of the top 70 firms in the United States. On May 21, 2023, P&N joined EisnerAmper.***

